

By: Harper-Brown

H.B. No. 3643

Substitute the following for H.B. No. 3643:

By: Hilderbran

C.S.H.B. No. 3643

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the allocation of revenue from the municipal hotel
3 occupancy tax by certain municipalities.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Section 351.1077, Tax Code, is amended by
6 amending Subsection (f) and adding Subsection (g) to read as
7 follows:

8 (f) A municipality that spends more than 15 percent of the
9 hotel occupancy tax revenue collected by the municipality in a
10 fiscal year for a purpose described by Section 351.101(a)(4) may
11 not in that fiscal year reduce the percentage of hotel occupancy tax
12 revenue that the municipality spends for a purpose described by
13 Section 351.101(a)(3) to a percentage that is less than the
14 percentage of hotel occupancy tax revenue spent by the municipality
15 for that purpose during the municipality's 2011-2012 fiscal year.

16 (g) This section expires September 1, 2026 [~~2022~~].

17 SECTION 2. The change in law made by this Act to Section
18 351.1077(f), Tax Code, applies only to a municipal fiscal year that
19 begins on or after the effective date of this Act.

20 SECTION 3. This Act takes effect September 1, 2013.